

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 1168 Date Filed: 12/15/2005 Docketed Total: \$70,900.93 Filing Creditor Name and Address: ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA	Claim Holder Name and Address ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$70,900.93</td></tr><tr><td></td><td></td><td></td><td>\$70,900.93</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$70,900.93				\$70,900.93	<table><tbody><tr><td></td><td>Allowed Total:</td><td>\$53,744.60</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$53,744.60</td></tr><tr><td></td><td></td><td></td><td>\$53,744.60</td></tr></tbody></table>		Allowed Total:	\$53,744.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$53,744.60				\$53,744.60
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05-44640			\$53,744.60																										
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Claim: 16406 Date Filed: 11/06/2006 Docketed Total: \$149,294.92 Filing Creditor Name and Address: ADMIRAL TOOL & MFG CO OF ILLINOIS ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$149,294.92</td></tr><tr><td></td><td></td><td></td><td>\$149,294.92</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$149,294.92				\$149,294.92	<table><tbody><tr><td></td><td>Allowed Total:</td><td>\$138,261.83</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$138,261.83</td></tr><tr><td></td><td></td><td></td><td>\$138,261.83</td></tr></tbody></table>		Allowed Total:	\$138,261.83	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$138,261.83				\$138,261.83
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05-44640			\$138,261.83																										
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Claim: 14278 Date Filed: 07/31/2006 Docketed Total: \$18,704.93 Filing Creditor Name and Address: AIRGAS EAST INC AIRGAS INC 259 N RADNOR CHESTER ROAD STE 100 RADNOR, PA 19087	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44554</td><td></td><td></td><td>\$18,704.93</td></tr><tr><td></td><td></td><td></td><td>\$18,704.93</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44554			\$18,704.93				\$18,704.93	<table><tbody><tr><td></td><td>Allowed Total:</td><td>\$13,927.33</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$13,927.33</td></tr><tr><td></td><td></td><td></td><td>\$13,927.33</td></tr></tbody></table>		Allowed Total:	\$13,927.33	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,927.33				\$13,927.33
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CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																
Claim: 14277 Date Filed: 07/31/2006 Docketed Total: \$88,154.71 Filing Creditor Name and Address: AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$88,154.71</td></tr><tr><td></td><td></td><td></td><td>\$88,154.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$88,154.71				\$88,154.71	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$85,085.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$85,085.84</td></tr><tr><td></td><td></td><td></td><td>\$85,085.84</td></tr></table>			Allowed Total:	\$85,085.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$85,085.84				\$85,085.84				
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05-44640			\$85,085.84																															
			\$85,085.84																															
Claim: 2246 Date Filed: 03/10/2006 Docketed Total: \$6,140,513.59 Filing Creditor Name and Address: ALPS AUTOMOTIVE INC GOLDBERG STINNETT MEYERS & DAVIS 44 MONTGOMERY ST STE 2900 SAN FRANCISCO, CA 94104	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,140,513.59</td></tr><tr><td></td><td></td><td></td><td>\$6,140,513.59</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,140,513.59				\$6,140,513.59	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$5,216,667.75</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,523.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,211,144.75</td></tr><tr><td></td><td></td><td></td><td>\$5,216,667.75</td></tr></table>			Allowed Total:	\$5,216,667.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,523.00	05-44640			\$5,211,144.75				\$5,216,667.75
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05-44567			\$5,523.00																															
05-44640			\$5,211,144.75																															
			\$5,216,667.75																															
Claim: 9816 Date Filed: 07/18/2006 Docketed Total: \$13,417.47 Filing Creditor Name and Address: AMES REESE INC REESE PUGH SAMLEY WAGENSELLER & MECUM PC 120 N SHIPPEN ST LANCASTER, PA 17602	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,417.47</td></tr><tr><td></td><td></td><td></td><td>\$13,417.47</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,417.47				\$13,417.47	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$10,767.47</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,767.47</td></tr><tr><td></td><td></td><td></td><td>\$10,767.47</td></tr></table>			Allowed Total:	\$10,767.47	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,767.47				\$10,767.47				
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Claim: 7514 Date Filed: 06/06/2006 Docketed Total: \$58,187.44 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$55,180.98</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$55,180.98</td></tr><tr><td></td><td></td><td></td><td>\$55,180.98</td></tr></tbody></table> <div>Claim Holder Name and Address</div> <div>FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978</div> <div>Docketed Total: \$3,006.46</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$3,006.46</td></tr><tr><td></td><td></td><td></td><td>\$3,006.46</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$55,180.98				\$55,180.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,006.46				\$3,006.46	<div>Allowed Total: \$0.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></tbody></table> <div>Allowed Total: \$1,567.26</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$1,567.26</td></tr><tr><td></td><td></td><td></td><td>\$1,567.26</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,567.26				\$1,567.26
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05-44640			\$1,567.26																																															
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Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<div>Claim Holder Name and Address</div> <div>ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$88,316.34</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$88,316.34</td></tr><tr><td></td><td></td><td></td><td>\$88,316.34</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$88,316.34				\$88,316.34	<div>Allowed Total: \$85,117.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$85,117.00</td></tr><tr><td></td><td></td><td></td><td>\$85,117.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$85,117.00				\$85,117.00																								
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05-44640			\$85,117.00																																															
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Claim: 8012 Date Filed: 06/15/2006 Docketed Total: \$856,055.16 Filing Creditor Name and Address: BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$856,055.16</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$856,055.16</td></tr><tr><td></td><td></td><td></td><td>\$856,055.16</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$856,055.16				\$856,055.16	<div>Allowed Total: \$791,010.71</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$791,010.71</td></tr><tr><td></td><td></td><td></td><td>\$791,010.71</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$791,010.71				\$791,010.71																								
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CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Claim: 16615 Date Filed: 06/15/2007 Docketed Total: \$180,633.39 Filing Creditor Name and Address: BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$180,633.39</td></tr><tr><td></td><td></td><td></td><td>\$180,633.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$180,633.39				\$180,633.39	<table><tr><td></td><td>Allowed Total:</td><td>\$173,347.89</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td>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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																														
Claim: 15379 Date Filed: 07/31/2006 Docketed Total: \$617,204.24 Filing Creditor Name and Address: COMPUTER PATENT ANNUITIES LP CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	Claim Holder Name and Address COMPUTER PATENT ANNUITIES LP CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44554</td><td></td><td></td><td>\$617,204.24</td></tr><tr><td></td><td></td><td></td><td>\$617,204.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44554			\$617,204.24				\$617,204.24	<table><tr><td></td><td>Allowed Total:</td><td>\$602,481.60</td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44554</td><td></td><td></td><td>\$602,481.60</td></tr><tr><td></td><td></td><td></td><td>\$602,481.60</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$602,481.60	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44554</td><td></td><td></td><td>\$602,481.60</td></tr><tr><td></td><td></td><td></td><td>\$602,481.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44554			\$602,481.60				\$602,481.60		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44554			\$617,204.24																													
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44554			\$602,481.60																													
			\$602,481.60																													
Claim: 9079 Date Filed: 07/06/2006 Docketed Total: \$129,383.00 Filing Creditor Name and Address: CONTI TECH ELASTOMER COATINGS CONTINENTAL AG STRAWINSKYLAAN 3111 6TH FL AMSTERDAM, 1077ZX NETHERLANDS	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$129,383.00</td></tr><tr><td></td><td></td><td></td><td>\$129,383.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$129,383.00				\$129,383.00	<table><tr><td></td><td>Allowed Total:</td><td>\$117,611.00</td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,611.00</td></tr><tr><td></td><td></td><td></td><td>\$117,611.00</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$117,611.00	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,611.00</td></tr><tr><td></td><td></td><td></td><td>\$117,611.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,611.00				\$117,611.00		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$129,383.00																													
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	Allowed Total:	\$117,611.00																														
<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,611.00</td></tr><tr><td></td><td></td><td></td><td>\$117,611.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,611.00				\$117,611.00																				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$117,611.00																													
			\$117,611.00																													
Claim: 9109 Date Filed: 07/07/2006 Docketed Total: \$1,254,290.43 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,254,290.43</td></tr><tr><td></td><td></td><td></td><td>\$1,254,290.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,254,290.43				\$1,254,290.43	<table><tr><td></td><td>Allowed Total:</td><td>\$1,253,738.05</td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,253,738.05</td></tr><tr><td></td><td></td><td></td><td>\$1,253,738.05</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$1,253,738.05	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,253,738.05</td></tr><tr><td></td><td></td><td></td><td>\$1,253,738.05</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,253,738.05				\$1,253,738.05		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$1,254,290.43																													
			\$1,254,290.43																													
	Allowed Total:	\$1,253,738.05																														
<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,253,738.05</td></tr><tr><td></td><td></td><td></td><td>\$1,253,738.05</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,253,738.05				\$1,253,738.05																				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$1,253,738.05																													
			\$1,253,738.05																													

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12691 Date Filed: 07/28/2006 Docketed Total: \$1,539,602.72 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr><tr><td></td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$98,196.60	\$1,441,406.12			\$98,196.60	\$1,441,406.12	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$98,196.60	\$1,441,406.12											
		\$98,196.60	\$1,441,406.12											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12689 Date Filed: 07/28/2006 Docketed Total: \$176,114.66 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr><tr><td></td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$42,727.58	\$133,387.08			\$42,727.58	\$133,387.08	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$42,727.58	\$133,387.08											
		\$42,727.58	\$133,387.08											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9113 Date Filed: 07/07/2006 Docketed Total: \$116,590.48 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr><tr><td></td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,141.07	\$100,449.41			\$16,141.07	\$100,449.41	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,141.07	\$100,449.41											
		\$16,141.07	\$100,449.41											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<div>Claim: 12695</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$120,459.00</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$120,459.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$120,459.00</td></tr><tr><td></td><td></td><td></td><td>\$120,459.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$120,459.00				\$120,459.00	<div>Allowed Total: \$77,394.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$77,394.00</td></tr><tr><td></td><td></td><td></td><td>\$77,394.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$77,394.00				\$77,394.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$120,459.00																							
			\$120,459.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$77,394.00																							
			\$77,394.00																							
<div>Claim: 12696</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$109,002.60</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$109,002.60</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$15,865.76</td><td>\$93,136.84</td></tr><tr><td></td><td></td><td>\$15,865.76</td><td>\$93,136.84</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$15,865.76	\$93,136.84			\$15,865.76	\$93,136.84	<div>Allowed Total: \$89,520.40</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$89,520.40</td></tr><tr><td></td><td></td><td></td><td>\$89,520.40</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$89,520.40				\$89,520.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$15,865.76	\$93,136.84																							
		\$15,865.76	\$93,136.84																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$89,520.40																							
			\$89,520.40																							
<div>Claim: 12694</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$91,243.71</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$91,243.71</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$91,243.71</td></tr><tr><td></td><td></td><td></td><td>\$91,243.71</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,243.71				\$91,243.71	<div>Allowed Total: \$82,066.83</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$82,066.83</td></tr><tr><td></td><td></td><td></td><td>\$82,066.83</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$82,066.83				\$82,066.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$91,243.71																							
			\$91,243.71																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$82,066.83																							
			\$82,066.83																							

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12693 Date Filed: 07/28/2006 Docketed Total: \$1,494,571.82 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr><tr><td></td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,213.43	\$1,478,358.39			\$16,213.43	\$1,478,358.39	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,213.43	\$1,478,358.39											
		\$16,213.43	\$1,478,358.39											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 11256</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$2,405,898.43</div> <div>Filing Creditor Name and Address:</div> <div>CTS CORPORATION</div> <div>171 COVINGTON DR</div> <div>BLOOMINGDALE, IL 60108</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT</div> <div>PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div>Docketed Total: \$1,950,968.78</div>	<div>Allowed Total: \$1,950,968.78</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$1,950,968.78</div><div>\$1,950,968.78</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$1,950,968.78</div><div>\$1,950,968.78</div></div>
	<div>Claim Holder Name and Address</div> <div>CTS CORPORATION</div> <div>171 COVINGTON DR</div> <div>BLOOMINGDALE, IL 60108</div> <div>Docketed Total: \$293,785.09</div>	<div>Allowed Total: \$401,296.27</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$293,785.09</div><div>\$293,785.09</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$401,296.27</div><div>\$401,296.27</div></div>
<div>Claim: 1201</div> <div>Date Filed: 12/19/2005</div> <div>Docketed Total: \$104,504.04</div> <div>Filing Creditor Name and Address:</div> <div>ELECTRONIC SOLUTIONS INC</div> <div>1590 PAGE INDUSTRIAL BLVD</div> <div>ST LOUIS, MO 63132</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR</div> <div>SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL</div> <div>OFFSHORE FUND LTD</div> <div>2 GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$104,504.04</div>	<div>Allowed Total: \$101,001.74</div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$104,504.04</div><div>\$104,504.04</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$101,001.74</div><div>\$101,001.74</div></div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 14837 Date Filed: 07/31/2006 Docketed Total: \$115,123.63 Filing Creditor Name and Address: EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$40,950.67</td><td>\$74,172.96</td></tr><tr><td></td><td></td><td>\$40,950.67</td><td>\$74,172.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$40,950.67	\$74,172.96			\$40,950.67	\$74,172.96	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$73,757.89</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$73,757.89</td></tr><tr><td></td><td></td><td></td><td>\$73,757.89</td></tr></table>			Allowed Total:	\$73,757.89	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$73,757.89				\$73,757.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$40,950.67	\$74,172.96																											
		\$40,950.67	\$74,172.96																											
		Allowed Total:	\$73,757.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$73,757.89																											
			\$73,757.89																											
Claim: 15511 Date Filed: 07/31/2006 Docketed Total: \$184,306.40 Filing Creditor Name and Address: EMPRESAS CA LE TIAXCALA SA DE CV SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	Claim Holder Name and Address EMPRESAS CA LE TIAXCALA SA DE CV SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$184,306.40</td></tr><tr><td></td><td></td><td></td><td>\$184,306.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$184,306.40				\$184,306.40	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$74,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$74,000.00</td></tr><tr><td></td><td></td><td></td><td>\$74,000.00</td></tr></table>			Allowed Total:	\$74,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$74,000.00				\$74,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$184,306.40																											
			\$184,306.40																											
		Allowed Total:	\$74,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$74,000.00																											
			\$74,000.00																											
Claim: 16739 Date Filed: 11/06/2007 Docketed Total: \$633,258.00 Filing Creditor Name and Address: FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	Claim Holder Name and Address FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$633,258.00</td></tr><tr><td></td><td></td><td></td><td>\$633,258.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$633,258.00				\$633,258.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$566,254.64</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$566,254.64</td></tr><tr><td></td><td></td><td></td><td>\$566,254.64</td></tr></table>			Allowed Total:	\$566,254.64	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$566,254.64				\$566,254.64
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$566,254.64																											
			\$566,254.64																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2342 Date Filed: 03/20/2006 Docketed Total: \$2,801,641.96 Filing Creditor Name and Address: FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333	Claim Holder Name and Address FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,801,641.96 \$2,801,641.96	 <

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 16511 Date Filed: 06/08/2006 Docketed Total: \$59,175.40 Filing Creditor Name and Address: FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309</div>	<div>Claim Holder Name and Address FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$59,175.40</div></div><div>\$59,175.40</div></div>	<div><div>Allowed Total:</div><div>\$32,056.78</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$32,056.78</div></div> <div>\$32,056.78</div>
<div>Claim: 5463 Date Filed: 05/10/2006 Docketed Total: \$17,971.26 Filing Creditor Name and Address: FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240</div>	<div>Claim Holder Name and Address FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$17,971.26</div></div><div>\$17,971.26</div></div>	<div><div>Allowed Total:</div><div>\$10,115.16</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$10,115.16</div></div> <div>\$10,115.16</div>

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																
Claim: 9261 Date Filed: 07/11/2006 Docketed Total: \$4,251,232.51 Filing Creditor Name and Address: FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div>Docketed Total: \$4,145,064.91</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$856,790.09</td><td>\$3,288,274.82</td></tr><tr><td></td><td></td><td>\$856,790.09</td><td>\$3,288,274.82</td></tr></tbody></table> <div>Claim Holder Name and Address</div> <div>FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173</div> <div>Docketed Total: \$106,167.60</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>UNL</td><td>\$106,167.60</td></tr><tr><td></td><td></td><td>UNL</td><td>\$106,167.60</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$856,790.09	\$3,288,274.82			\$856,790.09	\$3,288,274.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$106,167.60			UNL	\$106,167.60	<div>Allowed Total: \$3,929,761.02</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$3,929,761.02</td></tr><tr><td></td><td></td><td></td><td>\$3,929,761.02</td></tr></tbody></table> <div>Allowed Total: \$197,369.77</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$197,369.77</td></tr><tr><td></td><td></td><td></td><td>\$197,369.77</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,929,761.02				\$3,929,761.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$197,369.77				\$197,369.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
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05-44640			\$197,369.77																																															
			\$197,369.77																																															
Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name and Address: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$337,154.09</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr><tr><td></td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,981.92	\$331,172.17			\$5,981.92	\$331,172.17	<div>Allowed Total: \$334,006.68</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$334,006.68</td></tr><tr><td></td><td></td><td></td><td>\$334,006.68</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$334,006.68				\$334,006.68																								
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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Claim: 10191 Date Filed: 07/21/2006 Docketed Total: \$7,020.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,020.00</td></tr><tr><td></td><td></td><td></td><td>\$7,020.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,020.00				\$7,020.00	<table><tr><td></td><td>Allowed Total:</td><td>\$3,680.00</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 500 Date Filed: 11/10/2005 Docketed Total: \$6,837.48 Filing Creditor Name and Address: GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103</p>	<p>Claim Holder Name and Address GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103</p> <p>Docketed Total: \$6,837.48</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$6,837.48 \$6,837.48</p>	<p>Allowed Total: \$2,279.16</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$2,279.16 \$2,279.16</p>
<p>Claim: 15064 Date Filed: 07/31/2006 Docketed Total: \$5,895,235.82 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p>	<p>Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____</p>	<p>Allowed Total: \$5,711,817.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,711,817.00 \$5,711,817.00</p>
<p>Claim: 11248 Date Filed: 07/27/2006 Docketed Total: \$1,777.27 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA</p>	<p>Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA</p> <p>Docketed Total: \$1,777.27</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,777.27 \$1,777.27</p>	<p>Allowed Total: \$1,512.63</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,512.63 \$1,512.63</p>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																														
Claim: 11250 Date Filed: 07/27/2006 Docketed Total: \$46,237.04 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$46,237.04</td></tr><tr><td></td><td></td><td></td><td>\$46,237.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$46,237.04				\$46,237.04	<table><tr><td></td><td>Allowed Total:</td><td>\$34,571.14</td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,571.14</td></tr><tr><td></td><td></td><td></td><td>\$34,571.14</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$34,571.14	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,571.14</td></tr><tr><td></td><td></td><td></td><td>\$34,571.14</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,571.14				\$34,571.14		
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$34,571.14																													
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Claim: 11251 Date Filed: 07/27/2006 Docketed Total: \$31,625.46 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,625.46</td></tr><tr><td></td><td></td><td></td><td>\$31,625.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,625.46				\$31,625.46	<table><tr><td></td><td>Allowed Total:</td><td>\$14,271.26</td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$14,271.26</td></tr><tr><td></td><td></td><td></td><td>\$14,271.26</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$14,271.26	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$14,271.26</td></tr><tr><td></td><td></td><td></td><td>\$14,271.26</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$14,271.26				\$14,271.26		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44481			\$31,625.46																													
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<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$14,271.26</td></tr><tr><td></td><td></td><td></td><td>\$14,271.26</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$14,271.26				\$14,271.26																				
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05-44640			\$14,271.26																													
			\$14,271.26																													
Claim: 9798 Date Filed: 07/18/2006 Docketed Total: \$37,253.38 Filing Creditor Name and Address: GREER STOP NUT INC CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,253.38</td></tr><tr><td></td><td></td><td></td><td>\$37,253.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,253.38				\$37,253.38	<table><tr><td></td><td>Allowed Total:</td><td>\$28,772.36</td></tr><tr><td><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,772.36</td></tr><tr><td></td><td></td><td></td><td>\$28,772.36</td></tr></table></td><td></td><td></td></tr></table>		Allowed Total:	\$28,772.36	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,772.36</td></tr><tr><td></td><td></td><td></td><td>\$28,772.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,772.36				\$28,772.36		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$37,253.38																													
			\$37,253.38																													
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05-44640			\$28,772.36																													
			\$28,772.36																													

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 4427 Date Filed: 05/02/2006 Docketed Total: \$139,123.46 Filing Creditor Name and Address: HAMMOND GROUP INC 1414 FIELD ST BLDG B HAMMOND, IN 46320-173	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$15,397.30</td><td>\$123,726.16</td></tr><tr><td></td><td></td><td>\$15,397.30</td><td>\$123,726.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$15,397.30	\$123,726.16			\$15,397.30	\$123,726.16	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$15,397.30	\$123,726.16											
		\$15,397.30	\$123,726.16											

* See Exhibit D for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																		
Claim: 9995 Date Filed: 07/20/2006 Docketed Total: \$57,149.69 Filing Creditor Name and Address: IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036	Claim Holder Name and Address IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$57,149.69</td></tr><tr><td></td><td></td><td></td><td>\$57,149.69</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$57,149.69				\$57,149.69	<table><tr><td></td><td>Allowed Total:</td><td>\$44,643.53</td></tr><tr><td></td><td></td><td>\$44,643.53</td></tr></table>		Allowed Total:	\$44,643.53			\$44,643.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																	
05-44481			\$57,149.69																	
			\$57,149.69																	
	Allowed Total:	\$44,643.53																		
		\$44,643.53																		
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$6,491,471.33 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,491,471.33</td></tr><tr><td></td><td></td><td></td><td>\$6,491,471.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,491,471.33				\$6,491,471.33	<table><tr><td></td><td>Allowed Total:</td><td>\$6,382,000.00</td></tr><tr><td></td><td></td><td>\$6,382,000.00</td></tr></table>		Allowed Total:	\$6,382,000.00			\$6,382,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																	
05-44640			\$6,491,471.33																	
			\$6,491,471.33																	
	Allowed Total:	\$6,382,000.00																		
		\$6,382,000.00																		
Claim: 5976 Date Filed: 05/16/2006 Docketed Total: \$53,133.90 Filing Creditor Name and Address: JOHNSON CONTROLS INC CONTROLS GROUP PO BOX 905240 CHARLOTTE, NC 28290-5240	Claim Holder Name and Address JOHNSON CONTROLS INC CONTROLS GROUP PO BOX 905240 CHARLOTTE, NC 28290-5240 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$53,133.90</td></tr><tr><td></td><td></td><td></td><td>\$53,133.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$53,133.90				\$53,133.90	<table><tr><td></td><td>Allowed Total:</td><td>\$5,822.52</td></tr><tr><td></td><td></td><td>\$5,822.52</td></tr></table>		Allowed Total:	\$5,822.52			\$5,822.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																	
05-44481			\$53,133.90																	
			\$53,133.90																	
	Allowed Total:	\$5,822.52																		
		\$5,822.52																		

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Claim: 13445 Date Filed: 07/31/2006 Docketed Total: \$52,318.51 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710	Claim Holder Name and Address JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$52,318.51</td></tr><tr><td></td><td></td><td></td><td>\$52,318.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$52,318.51				\$52,318.51	<table><tr><td></td><td>Allowed Total:</td><td>\$33,938.12</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

[illegible]

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 15211 Date Filed: 07/31/2006 Docketed Total: \$1,352,891.10 Filing Creditor Name and Address: MILLENNIUM INDUSTRIES CORPORATION CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$704,727.68</td><td>\$648,163.42</td></tr><tr><td></td><td></td><td>\$704,727.68</td><td>\$648,163.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$704,727.68	\$648,163.42			\$704,727.68	\$648,163.42	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$626,637.92</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$626,637.92</td></tr><tr><td></td><td></td><td></td><td>\$626,637.92</td></tr></table>			Allowed Total:	\$626,637.92	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$626,637.92				\$626,637.92
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		Allowed Total:	\$626,637.92																											
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05-44640			\$626,637.92																											
			\$626,637.92																											
Claim: 12043 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204	Claim Holder Name and Address MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$30,000.00				\$30,000.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$5,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table>			Allowed Total:	\$5,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,000.00				\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$30,000.00																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,000.00																											
			\$5,000.00																											
Claim: 10400 Date Filed: 07/24/2006 Docketed Total: \$237,792.65 Filing Creditor Name and Address: NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759	Claim Holder Name and Address NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$237,792.65</td></tr><tr><td></td><td></td><td></td><td>\$237,792.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$237,792.65				\$237,792.65	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$233,891.61</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$233,891.61</td></tr><tr><td></td><td></td><td></td><td>\$233,891.61</td></tr></table>			Allowed Total:	\$233,891.61	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$233,891.61				\$233,891.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$237,792.65																											
			\$237,792.65																											
		Allowed Total:	\$233,891.61																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$233,891.61																											
			\$233,891.61																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name and Address: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$977,354.65</td></tr><tr><td></td><td></td><td></td><td>\$977,354.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$977,354.65				\$977,354.65	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$977,354.65											
			\$977,354.65											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 11191 Date Filed: 07/26/2006 Docketed Total: \$56,219.54 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110</p>	<p>Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$56,219.54 \$56,219.54</p>	<p>Allowed Total: \$53,627.03</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$53,627.03 \$53,627.03</p>
<p>Claim: 11193 Date Filed: 07/26/2006 Docketed Total: \$39,295.28 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110</p>	<p>Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44547 _____ _____ \$39,295.28 \$39,295.28</p>	<p>Allowed Total: \$36,986.58</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$36,986.58 \$36,986.58</p>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 2548</div> <div>Date Filed: 04/04/2006</div> <div>Docketed Total: \$562,192.18</div> <div>Filing Creditor Name and Address: PBR AUSTRALIA PTY LTD ATTN PETER VALENTINE PO BOX 176 BENTLEIGH E VI 3165, AUSTRALIA</div>	<div>Claim Holder Name and Address</div> <div>PBR AUSTRALIA PTY LTD ATTN PETER VALENTINE PO BOX 176 BENTLEIGH E VI 3165, AUSTRALIA</div> <div>Docketed Total: \$223,390.20</div>	<div>Allowed Total: \$39,766.37</div>
	<div><div><div><div><div><u>Case Number*</u></div></div><div><u>Secured</u></div></div><div><div><u>Priority</u></div></div><div><div><u>Unsecured</u></div></div></div><div>05-44640</div><div>\$223,390.20</div></div> <div>\$223,390.20</div>	<div><div><div><div><div><u>Case Number*</u></div></div><div><u>Secured</u></div></div><div><div><u>Priority</u></div></div><div><div><u>Unsecured</u></div></div></div><div>05-44640</div><div>\$39,766.37</div></div> <div>\$39,766.37</div>
	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004</div> <div>Docketed Total: \$338,801.98</div>	<div>Allowed Total: \$338,801.98</div>
	<div><div><div><div><div><u>Case Number*</u></div></div><div><u>Secured</u></div></div><div><div><u>Priority</u></div></div><div><div><u>Unsecured</u></div></div></div><div>05-44640</div><div>\$338,801.98</div></div> <div>\$338,801.98</div>	<div><div><div><div><div><u>Case Number*</u></div></div><div><u>Secured</u></div></div><div><div><u>Priority</u></div></div><div><div><u>Unsecured</u></div></div></div><div>05-44640</div><div>\$338,801.98</div></div> <div>\$338,801.98</div>
<div>Claim: 10579</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$760,117.01</div> <div>Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$760,117.01</div>	<div>Allowed Total: \$753,910.00</div>
	<div><div><div><div><div><u>Case Number*</u></div></div><div><u>Secured</u></div></div><div><div><u>Priority</u></div></div><div><div><u>Unsecured</u></div></div></div><div>05-44481</div><div>\$751,115.95</div></div> <div>\$751,115.95</div> <div>\$9,001.06</div>	<div><div><div><div><div><u>Case Number*</u></div></div><div><u>Secured</u></div></div><div><div><u>Priority</u></div></div><div><div><u>Unsecured</u></div></div></div><div>05-44640</div><div>\$753,910.00</div></div> <div>\$753,910.00</div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> \$203,432.68 <u>Priority</u> <u>Unsecured</u> \$203,432.68	 <

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Claim: 13775 Date Filed: 07/31/2006 Docketed Total: \$188,727.41 Filing Creditor Name and Address: PLATING TECHNOLOGY INC 800 FREBIS AVE COLUMBUS, OH 43206	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$188,727.41</td></tr><tr><td></td><td></td><td></td><td>\$188,727.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$188,727.41				\$188,727.41	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$184,726.19</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td>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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<div>Claim: 15627</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$147,402.29</div> <div>Filing Creditor Name and Address: PREMIER PRODUCTS INC 3030 KERSTEN CT KALAMAZOO, MI 49048</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$147,402.29</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$147,402.29</td></tr><tr><td></td><td></td><td></td><td>\$147,402.29</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$147,402.29				\$147,402.29	<div>Allowed Total: \$144,511.61</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$144,511.61</td></tr><tr><td></td><td></td><td></td><td>\$144,511.61</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$144,511.61				\$144,511.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$147,402.29																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$144,511.61																							
			\$144,511.61																							
<div>Claim: 12047</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$30,000.00</div> <div>Filing Creditor Name and Address: PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503</div>	<div>Claim Holder Name and Address</div> <div>PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503</div> <div>Docketed Total: \$30,000.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,000.00				\$30,000.00	<div>Allowed Total: \$5,000.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,000.00				\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$30,000.00																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,000.00																							
			\$5,000.00																							
<div>Claim: 2073</div> <div>Date Filed: 02/21/2006</div> <div>Docketed Total: \$29,268.00</div> <div>Filing Creditor Name and Address: QUICK CABLE CORPORATION 3700 QUICK DR FRANKSVILLE, WI 53126</div>	<div>Claim Holder Name and Address</div> <div>MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</div> <div>Docketed Total: \$29,268.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$29,268.00</td></tr><tr><td></td><td></td><td></td><td>\$29,268.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,268.00				\$29,268.00	<div>Allowed Total: \$28,260.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,260.00</td></tr><tr><td></td><td></td><td></td><td>\$28,260.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,260.00				\$28,260.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$29,268.00																							
			\$29,268.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$28,260.00																							
			\$28,260.00																							

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

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Claim: 16334 Date Filed: 09/25/2006 Docketed Total: \$398,139.37 Filing Creditor Name and Address: RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$398,139.37</td></tr><tr><td></td><td></td><td></td><td>\$398,139.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$398,139.37				\$398,139.37	<table><tr><td></td><td>Allowed Total:</td><td>\$352,725.84</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td>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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 8860 Date Filed: 06/30/2006 Docketed Total: \$4,745.00 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$4,745.00</td></tr><tr><td></td><td></td><td></td><td>\$4,745.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$4,745.00				\$4,745.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$3,200.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$3,200.00</td></tr><tr><td></td><td></td><td></td><td>\$3,200.00</td></tr></table>			Allowed Total:	\$3,200.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$3,200.00				\$3,200.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$4,745.00																											
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05-44507			\$3,200.00																											
			\$3,200.00																											
Claim: 8858 Date Filed: 06/30/2006 Docketed Total: \$12,982.30 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,982.30</td></tr><tr><td></td><td></td><td></td><td>\$12,982.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,982.30				\$12,982.30	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$12,864.15</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,864.15</td></tr><tr><td></td><td></td><td></td><td>\$12,864.15</td></tr></table>			Allowed Total:	\$12,864.15	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,864.15				\$12,864.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$12,864.15																											
			\$12,864.15																											
Claim: 4011 Date Filed: 05/01/2006 Docketed Total: \$30,350.37 Filing Creditor Name and Address: ROOT NEAL & CO INC 64 PEABODY ST BUFFALO, NY 14240	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$30,350.37</td></tr><tr><td></td><td></td><td></td><td>\$30,350.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$30,350.37				\$30,350.37	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$25,682.68</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,682.68</td></tr><tr><td></td><td></td><td></td><td>\$25,682.68</td></tr></table>			Allowed Total:	\$25,682.68	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,682.68				\$25,682.68
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$30,350.37																											
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			\$25,682.68																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 2680 Date Filed: 04/18/2006 Docketed Total: \$111,073.70 Filing Creditor Name and Address: ROTHRIST TUBE INC NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</div>	<div>Claim Holder Name and Address ROTHRIST TUBE INC NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</div> <div><div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$111,073.70</div></div></div><div><div></div><div>\$111,073.70</div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$100,896.19</div></div> <div><div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$100,896.19</div></div></div><div><div></div><div>\$100,896.19</div></div></div>
<div>Claim: 15692 Date Filed: 07/31/2006 Docketed Total: \$12,209.13 Filing Creditor Name and Address: SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603</div>	<div>Claim Holder Name and Address SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603</div> <div><div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>\$12,209.13</div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div></div></div></div><div><div></div><div>\$12,209.13</div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$8,407.85</div></div> <div><div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$8,407.85</div></div></div><div><div></div><div>\$8,407.85</div></div></div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																								
Claim: 14141 Date Filed: 07/31/2006 Docketed Total: \$2,565,472.27 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$2,492,426.58</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,492,426.58</td></tr><tr><td></td><td></td><td></td><td>\$2,492,426.58</td></tr></table> <div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$73,045.69</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$73,045.69</td><td></td></tr><tr><td></td><td></td><td>\$73,045.69</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,492,426.58				\$2,492,426.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$73,045.69				\$73,045.69		<div>Allowed Total: \$2,343,162.15</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$24,324.10</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,318,838.05</td></tr><tr><td></td><td></td><td></td><td>\$2,343,162.15</td></tr></table> <div>Allowed Total: \$121,842.03</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$386.01</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$121,456.02</td></tr><tr><td></td><td></td><td></td><td>\$121,842.03</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$24,324.10	05-44640			\$2,318,838.05				\$2,343,162.15	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$386.01	05-44640			\$121,456.02				\$121,842.03
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																							
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05-44507			\$386.01																																																							
05-44640			\$121,456.02																																																							
			\$121,842.03																																																							
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$6,153,413.36</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$6,153,413.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,153,413.36				\$6,153,413.36	<div>Allowed Total: \$5,858,665.54</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,858,665.54</td></tr><tr><td></td><td></td><td></td><td>\$5,858,665.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,858,665.54				\$5,858,665.54																																
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																							
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** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED	
<div>Claim: 5980</div> <div>Date Filed: 05/16/2006</div> <div>Docketed Total: \$9,225,767.18</div> <div>Filing Creditor Name and Address:</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC</div> <div>10215 CANEEL DR</div> <div>KNOXVILLE, TN 37931</div>	<div>Claim Holder Name and Address</div> <div>PBR KNOXVILLE LLC</div> <div>Docketed Total: \$68,308.80</div> <div>10215 CANEEL DR</div> <div>KNOXVILLE, TN 37931</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>\$68,308.80</div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div></div></div></div> <div>\$68,308.80</div>	<div></div> <div>Allowed Total: \$0.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$0.00</div></div></div> <div>\$0.00</div>	
	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC</div> <div>Docketed Total: \$9,157,458.38</div> <div>C/O GOLDMAN SACHS & CO</div> <div>85 BROAD ST 27TH FL</div> <div>NEW YORK, NY 10004</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$9,157,458.38</div></div></div> <div>\$9,157,458.38</div>	<div></div> <div>Allowed Total: \$9,157,458.38</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$9,157,458.38</div></div></div> <div>\$9,157,458.38</div>	
	<div>Claim: 9772</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$72,034.20</div> <div>Filing Creditor Name and Address:</div> <div>SPS TECHNOLOGIES</div> <div>WATERFORD COMPANY FKA</div> <div>TERRY MACHINE COMPANY</div> <div>C O ROBERT SZWAJKOS ESQUIRE</div> <div>CURTIN & HEEFNER LLP</div> <div>250 N PENNSYLVANIA AVE</div> <div>MORRISVILLE, PA 19067</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC</div> <div>Docketed Total: \$72,034.20</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$72,034.20</div></div></div> <div>\$72,034.20</div>	<div></div> <div>Allowed Total: \$72,025.32</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$72,025.32</div></div></div> <div>\$72,025.32</div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 8094 Date Filed: 06/16/2006 Docketed Total: \$271.50 Filing Creditor Name and Address: TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	Claim Holder Name and Address TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$271.50</div></div> <div>\$271.50</div>	<div>Allowed Total: \$222.89</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$222.89</div></div> <div>\$222.89</div>
Claim: 12828 Date Filed: 07/28/2006 Docketed Total: \$2,696,313.72 Filing Creditor Name and Address: TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION TCS AMERICA 101 PK AVE 26TH FL NEW YORK, NY 10178	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$2,696,313.72</div></div> <div>\$2,696,313.72</div>	<div>Allowed Total: \$2,671,979.95</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$2,671,979.95</div></div> <div>\$2,671,979.95</div>
Claim: 16583 Date Filed: 03/20/2007 Docketed Total: \$206,964.00 Filing Creditor Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$206,964.00</div></div> <div>\$206,964.00</div>	<div>Allowed Total: \$166,885.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$166,885.00</div></div> <div>\$166,885.00</div>

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

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Claim: 10373 Date Filed: 07/24/2006 Docketed Total: \$61,309.20 Filing Creditor Name and Address: THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$61,309.20</td></tr><tr><td></td><td></td><td></td><td>\$61,309.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$61,309.20				\$61,309.20	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$37,272.92</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 11640 Date Filed: 07/27/2006 Docketed Total: \$6,183,936.00 Filing Creditor Name and Address: VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	Claim Holder Name and Address VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>UNL</td><td>\$6,183,936.00</td></tr><tr><td></td><td></td><td>UNL</td><td>\$6,183,936.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$6,183,936.00			UNL	\$6,183,936.00	<table><tr><td></td><td>Allowed Total:</td><td>\$3,764,666.98</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,764,666.98</td></tr><tr><td></td><td></td><td></td><td>\$3,764,666.98</td></tr></table>		Allowed Total:	\$3,764,666.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,764,666.98				\$3,764,666.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		UNL	\$6,183,936.00																										
		UNL	\$6,183,936.00																										
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$3,764,666.98																										
			\$3,764,666.98																										
Claim: 12052 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,000.00				\$30,000.00	<table><tr><td></td><td>Allowed Total:</td><td>\$5,000.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table>		Allowed Total:	\$5,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,000.00				\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
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05-44640			\$5,000.00																										
			\$5,000.00																										
Claim: 16447 Date Filed: 12/08/2006 Docketed Total: \$76,844.72 Filing Creditor Name and Address: WRIGHT PLASTIC PRODUCTS CO LLC 201 CONDENSERY RD SHERIDAN, MI 48884	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$76,844.72</td></tr><tr><td></td><td></td><td></td><td>\$76,844.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$76,844.72				\$76,844.72	<table><tr><td></td><td>Allowed Total:</td><td>\$72,148.40</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$72,148.40</td></tr><tr><td></td><td></td><td></td><td>\$72,148.40</td></tr></table>		Allowed Total:	\$72,148.40	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$72,148.40				\$72,148.40
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05-44567			\$72,148.40																										
			\$72,148.40																										
		<div>Total Claims To Be Allowed: 103</div> <div>Total Amount As Allowed: \$93,260,741.48</div> <div>Total Amount As Allowed: \$83,833,319.19</div>																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.